IPLA *We work to keep you working*
Professional Licensing Agency

Board of Accountancy

The Practice of Accountancy
by Substantial Equivalency in the State of Indiana

Effective July 1, 2007 – Notification no longer required

Pursuant to Indiana Code 25-2.1-4-10(a), an individual whose principal place of business is **NOT** in Indiana and who either has a valid certificate as a CPA from any state that the Indiana Board of Accountancy or its designee has determined to be in substantial equivalence with the CPA licensure requirements of this state, or has individual CPA qualifications that have been determined by the Indiana Board of Accountancy or its designee as substantially equivalent to the CPA licensure requirements of Indiana, shall be presumed to have qualifications substantially equivalent to this state's requirements and shall have all the privileges granted to the holder of a CPA certificate under Indiana Code 25-2.1-3 or a permit under Indiana Code 25-2.1-5.

Notwithstanding any other provision of law, an individual who offers or renders professional services, in person or by mail, telephone, or other electronic means, as authorized under this section:

(1) is not required to provide notice or other submissions to the board; and
(2) is subject to the requirements listed below.

An individual of another state exercising the privileges granted under Indiana Code 25-21-4-10(a) consents, as a condition of this privilege, to:

(1) the personal and subject matter jurisdiction and disciplinary authority of the Indiana   Board of Accountancy;
(2) comply with Indiana Code 25-2.1 and Title 872 of the Indiana Administrative Code; and
(3) that if a certificate as a CPA from the state of the individual's principal place of business is no longer valid, the individual shall cease exercising the privilege granted under this section in Indiana, individually and on behalf of the CPA firm; and
(4) the appointment of the Indiana Board of Accountancy or the Indiana Professional Licensing Agency on whom process may be served in any action or proceeding by the Indiana Board of Accountancy against the individual.